DOCUMENT RESUME

ED 266 251 CE 043 474

TITLE Business Education Curriculum.
INSTITUTION Alaska State Dept. of Education, Juneau. Div. of Adult and Vocational Education.
PUB DATE 85
NOTE 93p.
PUB TYPE Guides - Non-Classroom Use (055)

EDRS PRICE MF01/PC04 Plus Postage.
DESCRIPTORS *Accounting; Behavioral Objectives; *Business Education; *Business Skills; *Clerical Occupations; *Competency Based Education; Data Processing; Job Skills; Learning Activities; Minimum Competencies; Office Practice; Secondary Education; *Secretaries; State Curriculum Guides; Validity
IDENTIFIERS Alaska

ABSTRACT

This guide gives information on the skills and knowledge that students should acquire in a secondary-level business education program. Section 1 introduces the competency-based curriculum and discusses curriculum delivery systems, the role of the teacher in curriculum development, and options for program development. Goals, competencies, and activities have been included for a total business education program that covers accounting, general office, data processing, and secretarial programs. The competencies listed are based on the results of task inventory evaluations in both Anchorage and Fairbanks, Alaska. Section 2 contains a skills card for evaluating competency completion by students. The third section is a resource list of textbooks, software magazines, and other materials needed by teachers. The appendix provides information on the task inventory results that were used as a basis for competencies included in the curriculum guide. (MN)

****
* Reproductions supplied by EDRS are the best that can be made *
* from the original document. *
****

U.S. DEPARTMENT OF EDUCATION
NATIONAL INSTITUTE OF EDUCATION
EDUCATIONAL RESOURCES INFORMATION CENTER (ERIC)

This document has been reproduced as received from the person or organization originating it.

Minor changes have been made to improve reproduction quality.

- Points of view or opinions stated in this document do not necessarily represent official NIE position or policy

"PERMISSION TO REPRODUCE THIS MATERIAL HAS BEEN GRANTED BY

RB Engel

TO THE EDUCATIONAL RESOURCES INFORMATION CENTER (ERIC)."

Business Education Curriculum

Bill Sheffield, Governor

Developed by the . . .

ALASKA DEPARTMENT OF EDUCATION
Adult and Vocational Education

Harold Raynolds Jr., Commissioner

Gerald D. Hiley, Director for
Vocational Education

This publication was prepared with the support of U.S. Department of Education funds under the Vocational Education Act as amended 1976, PL 94-482. Copies are available from the Alaska Department of Education, Adult and Vocational Education, Alaska Vocational Materials Library, Pouch F, Juneau, Alaska 99811, (907)465-2980.
This publication may be duplicated.

Alaska Department of Education 1985

The Alaska Department of Education is an equal opportunity employer and will not discriminate in Department employment, supervision, practices, services or educational programs on the basis of race, religion, color, national origin, age, sex, handicap, marital status, changes in marital status, pregnancy, parenthood, veteran's disability or political affiliation.

Table of Contents

Forward. i

Acknowledgements iii

Section I - Curriculum

Introduction to Competency-Based Curriculum. 5
Competency-Based Curriculum. 5
Curriculum Delivery Systems. 6
Role of the Teacher in Curriculum Development. 6

Program Development. 9
Hierarchy of Business Education Skills 10

Program Goals, Competencies, and Activities. 13

Course Descriptions. 41

Curriculum Analysis Matrix 49

Section II - Student Performance Record

Sample Skills Card 77

Section III - Resources

Resources. 83

Appendices

Appendix A - Accounting Occupations Task Validation. 91
Appendix B - Secretarial/Clerical Occupations Task Validation. . . . 97

Forward

Alaska Economic Trends estimates that in 1984, 21.1% of Alaska's work force was employed in clerical/accounting occupations. The same publication also projects that 23.8% of Alaska's job openings through 1988 will be in the clerical/accounting occupations; these projected openings make up the largest percentage of any of the major occupational categories listed. It is clear that clerical/accounting occupational training is important in Alaska since such a significant portion of job openings will be in this area. Secondary Business Education programs must continue to provide students with the skills they will need to succeed in the job market.

This curriculum guide gives information on the skills and knowledge students should acquire through a secondary Business Education program. The competencies listed are based on the results of task inventory validations in both Anchorage and Fairbanks, and thus reflect the skills business representatives see as necessary for success in clerical and accounting occupations. This guide emphasizes the competencies students need, and provides teachers with the flexibility to develop their own course outlines for teaching those competencies.

This guide contains four sections:

Section I presents an introduction to competency-based curriculum and discusses curriculum delivery systems, the role of the teacher in curriculum development, and options for program development. Goals, competencies and activities are included for a total curriculum in business education. Program goals define what should be taught in business education, including accounting, general office, data processing, and secretarial programs. Competencies are an expression of the specific attitudes, knowledge, and skills that a student should possess upon completion of the instructional process. Activities define how the instruction will be delivered. Example activities have been included for each goal area; teachers should expand the activity list by adding their own ideas. Section I also includes brief course descriptions of business education courses. These descriptions are intended for planning purposes only; teachers will need a more detailed breakdown of curriculum than is provided in the course descriptions. More detail can be obtained by sorting out the competencies for a specific class and cross-referencing with the goals-competencies, and activities section. A curriculum analysis matrix is included to assist with this process.

Section II provides the teacher with a skills card for evaluating competency completion by students. Levels of proficiency will vary from an introductory knowledge of a concept to the ability to perform a skill without supervision. Teachers can modify this sample skills card to ensure consistency with local curriculum.

Section III is a resource list of textbooks, software magazines and other materials needed by the teacher. Teachers should write for current catalogs.

The appendix contains information on the task inventory results which were used as a basis for competencies included in the curriculum guide.

Acknowledgements

Appreciation is expressed to Susan Sloan Doherty of The Northern Institute who coordinated the preparation of this publication; to Burr Fancher who drafted it; and to Carin Smolin and Dave Wood of the South East Regional Resource Center who designed the graphics.

A task force of Alaskan educators helped to define the goals, objectives, activities, and resources to be included in the guide. The task force also served as a review committee to revise the curriculum and resource sections of the guide. The following individuals on the Business Education Curriculum Task Force provided invaluable guidance and expertise:

Linda Green
Business Instructor
Nome Beltz School
Box 131
Nome, AK 99762

Karen Hagglund
Business Instructor
West Valley High School
Box 1250
Fairbanks, AK 99701

Sylvia Hughes
Business Instructor
Anderson School
Box 3120
Anderson, AK 99760

Gay Sarvela
Business Instructor
Palmer High School
Box AB
Palmer, AK 99645

Sharon Weatherford
Principal
Rocky Mountain High School
General Delivery
Goodnews Bay, AK 99589

Jolene Workman
Dean of Instruction
Tanana Valley Community College
4280 Geiss Road
Fairbanks, AK 99701

Kent Wegener
Vocational Education Director
Petersburg High School
Box 289
Petersburg, AK 99833

A task force of employers met to discuss the skills students should have on completion of a Business Education program. These individuals provided valuable input on the relative importance of various skills in the curriculum:

Judy Akins
Office Manager
The Northern Institute
650 Int'l Airport Rd.
Anchorage, AK 99518

Dick Angell
Vice President
Bank of the North
Pouch 6608
Anchorage, AK 99502

Don Bradford
Owner
Insurance Plus
P.O. Box 112048
Anchorage, AK 99511

Shirley Bryan
Word Processing Supervisor
Anchorage School District
Pouch 6-614
Anchorage, AK 99502

Norma Stanford
Administrative Assistant
State of Alaska
949 East 36th, Suite 410
Anchorage, AK 99508

Sue Tyler
Accounting and Budget
ARCO Alaska
P.O. Box 100360
Anchorage, AK 99510

The Fairbanks North Star Borough School District conducted an extensive task inventory validation of its vocational curriculum in 1983. That effort involved 75 business, government, and industrial settings. The district staff's willingness to share the task inventory results was most helpful in validating this business curriculum by Alaskan standards.

Other state departments of education have developed curriculum guides in business education. Many of these guides were reviewed by the Business Education Curriculum Task Force. Some sections of this publication reflect adaptations of materials from Oregon and Wyoming. The project team appreciates the availability of the work from those states.

Verdell Jackson
Curriculum Supervisor
Adult and Vocational Education

CURRICULUM

Introduction to Competency-Based Curriculum

Introduction to Competency-Based Curriculum

Competency-Based Curriculum

Vocational education should be directed toward the skills, knowledge, and attitudes needed for successful employment. Changes in technology are affecting the job requirements in business. Such changes require business educators to continually update their curriculum in order to prepare students for competition in the job market.

The most efficient method for delivering vocational education is through a competency-based curriculum. This curriculum is based on a task analysis of the key occupations in business. Once a competency-based curriculum is set in place, student performance must be measured on levels of proficiency in those competencies identified by task analysis. Thus, the critical features of competency-based education are:

1) validating competencies to be included in the curriculum; and

2) evaluating student competency levels

A curriculum guide is intended to set direction for local curriculum developers. It provides a framework and the instruments needed for developing courses of study and lesson plans in local schools.

Curriculum Based on Task Inventory

The task inventory process utilizes a checklist of attitudes, knowledge, and skills that are commonly needed by entry level employees in business occupations. In developing this curriculum guide, a cross-section of business people were asked to respond to the checklist on the basis of needs within their own firms. The checklists were tallied and summarized to determine which attitudes, knowledge, and skills were common to many types of firms. Core attitudes, knowledge, and skills were identified and converted into a curriculum in the form of program goals and objectives.

Student Performance Assessment

A curriculum becomes a competency-based curriculum when students are assessed on the basis of their competence. Sample skills cards are provided in this guide for teachers who wish to use them in assessing the competency levels of their students. The card has four levels of proficiency which allow continued development of skills. The card can be used to monitor students' progress as they move between business classes, between teachers and grade levels, and between school and work. The completed skills card is an important part of a placement portfolio when students begin their job searches.

Curriculum Delivery Systems

Vocational Student Leadership Organizations

Some of the competencies in this curriculum guide cannot be fully met in traditional classroom and office lab settings. The Office Education Association (OEA) is a delivery system that can be integrated into the regular school program. Human relations skills as well as office skills will be enhanced by student participation in OEA. OEA's competitive events include business communications, typing, and job interview contests that motivate students to higher levels of proficiency. OEA activities should complement instruction in the business education classroom and lab. They should be integrated as a curriculum delivery system and not allowed to become an extracurricular activity.

Cooperative Work Experience

Some of the competencies identified in this guide cannot be fully developed at a school site. A work station in the community offers realistic experiences in fulfilling the program goals in career development and human relations. Cooperative Work Experience offers an excellent vehicle for the delivery of instruction. With well developed training plans, teachers and employers can cooperate to prepare students for employment. Cooperative Work Experience extends the instructional program beyond the availability of equipment and instructor time at the local school. Teachers and employers must maintain regular communications to assure that students are receiving a high quality experience.

Role of the Teacher in Curriculum Development

Alaskan teachers of business education are actively involved in curriculum development. Teachers are viewed as professional educators who:

- make decisions on what is to be taught and how to teach it, and
- work cooperatively with subject matter specialists, researchers, and other professional educators in making statewide curriculum decisions.

This guide reflects the efforts of a curriculum task force of employers and business educators who worked to define an up-to-date curriculum for business education.

Program Development

Program Development

In this guide the competencies are organized by occupational area in the order in which the skills should be taught. Competencies are also organized according to the Classification of Instructional Programs (CIP) Code, which is the system that the states are using to report their program enrollment information to the U.S. Department of Education. In Business Education four main classifications are used:

General Office and Related
Secretarial and Related
Accounting and Related
Business Data Processing and Related

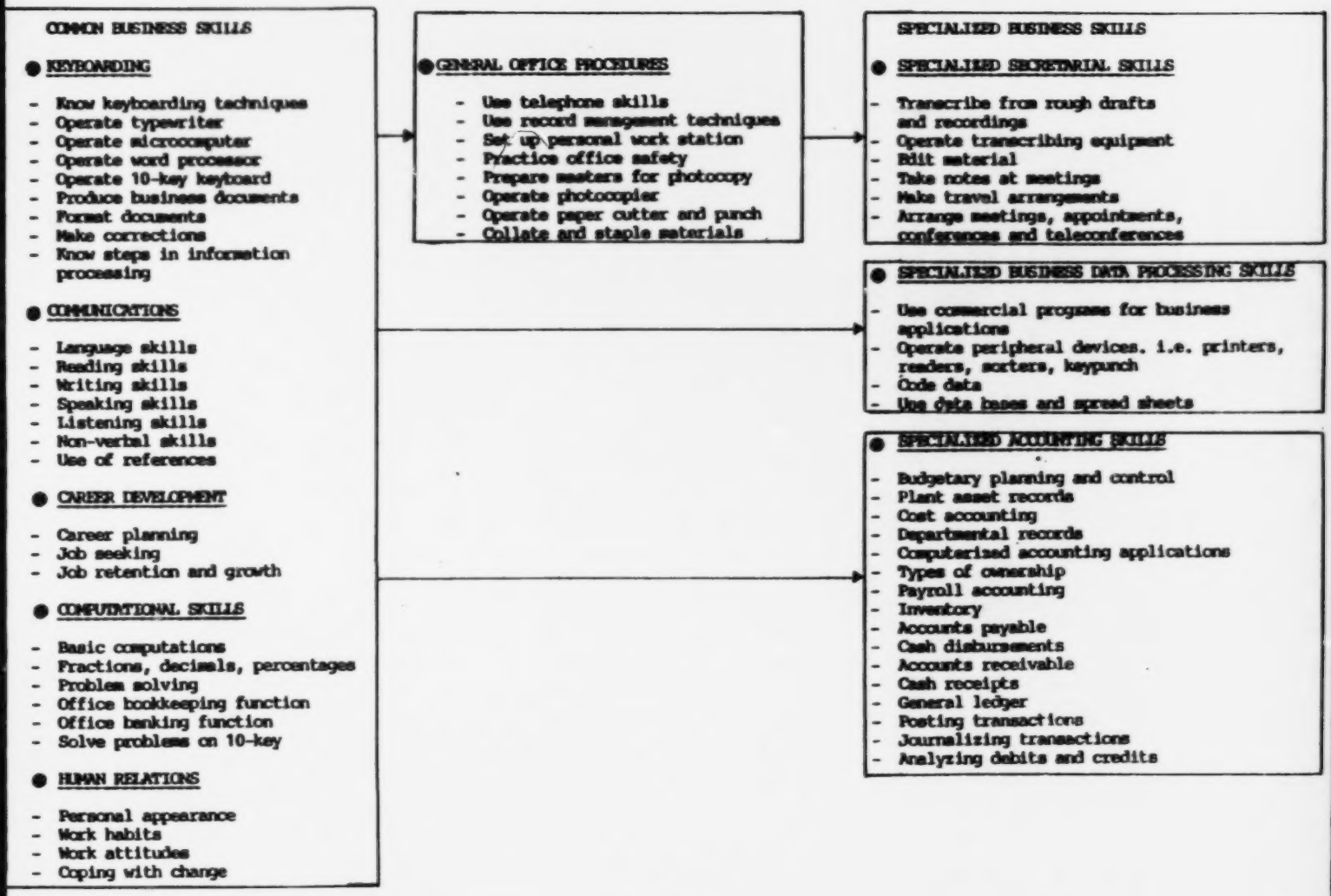
Competencies have been arranged somewhat in the order in which they should be taught (hierarchy of skills). Prerequisite skills are placed at the beginning with the more complex skills following. In situations where skills could not be placed in order by complexity, the frequency of use on the job as classified by employers was used to get the most frequently used skills taught early in the course or program. For example, it would make little sense to teach students how to establish a filing system when they don't know how to use the telephone properly.

The format of this guide was selected to aid administrators and teachers in concentrating on the skills of the job categories for which they are training. It will assist in selecting the array of courses and the delivery system which fits the school. This provides the flexibility of varying the course content to include the most valuable skills as appropriate for the scope and sequence. The primary importance is that students are able to secure the skills necessary for entry level employment. Schools can vary their delivery systems to maximize student opportunities by:

1. Offering courses on alternate years or other planned sequences
2. Offering two or more courses in the same class
3. Providing individualized materials and instruction

A matrix is included in this guide for use in planning the courses to be offered and the content of each course.

Hierarchy of Business Education Skills



Program Goals, Competencies, and Activities

Program Goals, Competencies, and Activities

Listed below are suggested goals for business education. All competencies needed for accounting, data processing, clerical and secretarial classes are organized within the ten goal areas.

Students will be able to:

1.0 Plan, enter and advance in a business career.

2.0 Apply habits and work attitudes needed for successful employment in a business environment.

3.0 Use appropriate skills in business communications.

4.0 Apply the concepts of information processing.

5.0 Perform business computations.

6.0 Perform general office procedures.

7.0 Use automated data processing equipment to perform office work.

8.0 Perform bookkeeping and basic accounting functions.

9.0 Perform specialized secretarial skills.

10.0 Cope with emerging occupations and changes in technology.

1.0 CAREER DEVELOPMENT

Program Goal: Students will be able to plan, enter and advance in a business career.

Competencies: Students will be able to:

1.1 Assess their interest, aptitudes and abilities in relation to career goals, career requirements and lifestyle preferences.

1.2 Describe the career ladders for advancement within each of the key occupations.

1.3 Utilize community resources for analyzing jobs and careers.

1.4 Apply decision-making skills in making career choices.

1.5 Identify entrepreneurial opportunities in making career choices.

1.6 Identify primary sources of information on job availability.

1.7 Complete a personal resume/data sheet on qualifications for employment.

1.8 Write a letter of application for employment.

1.9 Dress and groom appropriately for job interviews.

1.10 Complete employment application forms.

1.11 Complete testing procedures required by prospective employers.

1.12 Use appropriate interviewing skills.

1.13 Describe legal aspects of hiring, including both employer and employee rights.

1.14 Conduct a self-evaluation of personal traits, work attitudes and career goals.

1.15 Evaluate jobs.

1.16 Assess compatibility of personal and career goals.

1.17 Accept, negotiate or reject a job offer.

Activities:

Integrate career development activities into all business classes.

Coordinate career planning with school counselor(s).

Use Alaska Career Information System in completing career research.

Bring resource speakers into business classes to discuss business careers and requirements for entry.

Interview people in the community.

Involve advisory committee members in career development activities.

Participate in OEA Job Interview competition.

Conduct a simulated interview in class utilizing a person from the advisory committee.

Complete a placement portfolio before graduation.

Complete a job application form.

Conduct employment test in class so that students can understand the requirements of the work place.

2.0 HUMAN RELATIONS

Program Goal: Students will be able to apply habits and work attitudes needed for successful employment in business.

Competencies: Students will be able to:

2.1 Apply habits of grooming and hygiene that are acceptable in a business environment.

2.2 Apply work habits that contribute to efficiency and productivity in job assignments:

- time management
- work flow management
- punctuality
- regular attendance
- thoroughness
- teamwork
- neatness
- initiative
- self-evaluation

2.3 Apply a positive attitude toward work.

2.4 Promote a positive business image with clients.

2.5 Show respect for authority.

2.6 Show respect for property.

2.7 Demonstrate respect for co-workers.

2.8 Accept and give constructive suggestions and praise as related to job performance.

2.9 Accept results of performance appraisals as positive steps for improvements in job role.

2.10 Apply ethical behavior in the performance of work assignments:

- honesty
- loyalty
- confidentiality

2.11 Originate work.

2.12 Apply ability to cope with change.

2.13 Identify characteristics and responsibilities of leaders.

2.14 Plan and conduct effective group leadership activities.

2.15 Participate in society in a democratic way.

2.16 Manage personal responsibility for providing for basic needs such as money management, transportation, housing, taxes and insurance.

Activities:

Integrate human relations training into all units of instruction in business education.

Establish standards for ethical behavior in all business classes.

Establish "Dress Right for Business Day" as a business department activity.

Have guest speakers from business explain the grooming and hygiene standards of business.

Conduct a style show of appropriate business attire.

Evaluate student attitudes toward work assignments and help them set improvement goals.

Emphasize positive work attitudes in CWE training plans.

Show and discuss filmstrip/record "Your Attitude is Showing" by Chapman, SRA, 1090 Wionna Avenue, Cincinnati, Ohio 45224.

Show film, "The Professional," available from local Volkswagen dealer's library, to help identify the steps in building a business image.

Make assignments that require students to work with others.

Use OEA activities to develop group cohesiveness and mutual respect among students.

Use CWE assignments to gain experience in working with other people.

3.0 COMMUNICATIONS

Program Goal: Students will be able to use appropriate skills in business communications.

Competencies: Students will be able to:

3.1 Use appropriate punctuation and capitalization in written communications.

3.2 Apply spelling rules.

3.3 Use grammar that is correct and appropriate to business communications.

3.4 Make appropriate word division decisions.

3.5 Use appropriate business vocabulary.

3.6 Use number rules.

3.7 Write legibly.

3.8 Use information and reference sources for business communications:

- Dictionary
- Thesaurus
- Secretarial handbooks
- Zip Code Directory and other postal information
- Almanac
- Atlas
- Professional and trade publications
- Company handbooks or procedures manuals
- Telephone directory
- Catalogs
- Library
- Equipment manuals

3.9 Read materials with speed and comprehension.

3.10 Write business letters, memorandums and reports.

3.11 Speak effectively in meetings and discussions.

3.12 Use effective meeting skills including parliamentary procedure, taking minutes and preparing an agenda.

3.13 Listen effectively.

3.14 Use non-verbal communications effectively. i.e. body language, voice inflection.

3.15 Use proofreader marks to identify needed corrections.

3.16 Identify errors in typing, grammar, spelling and word usage.

3.17 Edit and revise text on hard copy .

3.18 Edit and revise text on computers and word processors.

3.19 Follow written and oral instructions to complete job tasks

Activities:

Integrate communication skills into all units of instruction.

Establish and maintain standards for punctuation and spelling.

Coordinate with the language arts department to reinforce the basic skills of communication. i.e. common assignments, common standards within school or district.

Promote speech development through OEA activities.

Provide a wide variety of resources for students to use in class assignments.

Develop a glossary of business terms as an on-going assignment in business classes.

Proofread and edit each others work.

Rotate in giving oral instructions to class.

4.0 INFORMATION PROCESSING

Program Goal: Students will be able to apply the concepts of information processing.

Competencies: Students will be able to:

Keyboarding

4.1 Type minimum of 30 wpm with no more than one error per minute.

4.2 Correct errors.

4.3 Proofread.

4.4 Type mailable letters and envelopes.

4.5 Select appropriate format for business communication.

4.6 Produce camera-ready copy of business documents.

4.7 Compose mailable business documents at keyboard.

4.8 Type correctly on a computer or data entry terminal.

4.9 Perform routine maintenance on equipment.

Information Processing Concepts

4.10 Understand steps in information processing:

- input
- processing
- output
- reproduction
- distribution
- storage
- retrieval

4.11 Apply the principles of information processing to:

- combine repetitive and variable typing
- columnar work using computations
- prepare and edit text (i.e. global search, spelling dictionary, etc.)

4.12 Format and input mailable (camera-ready) documents from a variety of inputs:

- voice recordings
- long-hand drafts (production work)
- revise typewritten drafts
- electronic mail systems

Activities:

Follow the established practices for learning correct procedures of keyboarding.

Conduct drills and testing of accuracy and speed in keyboarding.

Pre-test and maintain a progress chart for machine operation until they meet a proficiency goal.

Compete for certificates of proficiency in machine operation.

Practice for clerk-typist competitive events in OEA conferences.

Practice erasing, spreading and squeezing letters and other correction techniques.

Select samples of business letterheads, envelopes and memo forms from CWE employers and advisory council members for preparation of a bulletin board display.

Type envelopes of various sizes using proper address formats, abbreviations and special notations.

Type an unarranged treasurer's report.

Type and proofread a report with title page, table of contents, subheadings and footnotes.

Practice making corrections on typewritten copy using various materials, such as correction fluid, correction paper and correction tape.

Collect printed forms from CWE employers for use in classroom activities.

Complete several different types of forms obtained from employers.

Compose a resume and letter of application.

Sponsor typing games.

5.0 BUSINESS COMPUTATION

Program Goal: Students will be able to perform business computations.

Competencies: Students will be able to:

5.1 Make business applications of mathematical concepts:

- Addition, subtraction, multiplication, division of whole numbers
- Fractions, decimals and percentages
- Estimating answers

5.2 Operate a 10-key keyboard by touch with acceptable levels of speed and accuracy.

5.3 Solve business problems on a 10-key keyboard.

5.4 Perform the bookkeeping functions of a business office:

- Record transactions
- Prepare financial information
- Retrieve information from financial records
- Prepare and maintain payroll records
- Record and maintain inventory records
- Operate a petty cash fund
- Make change
- Maintain accounts payable
- Maintain accounts receivable

5.5 Perform the banking functions of a business office:

- Make deposits
- Maintain check register
- Reconcile accounts

Activities:

Integrate mathematics into all classes in business education.

Pre-test of mathematical skills to determine needs.

Practice for OEA competition for business mathematics.

Conduct student drill on percentage problems.

Compute discounts on OEA sales projects.

Assign problem sets using the 10-key calculator.

6.0 GENERAL OFFICE

Program Goal: Students will be able to perform general office procedures.

Competencies: Students will be able to:

Tele-Communications

6.1 Use appropriate telephone skills:

- procedures and voice skills
- transfer or refer calls
- maintain records of long distance calls
- place local, long distance and conference calls
- send/receive telegrams, mailgrams, and cablegrams

Processing Mail

6.2 Process incoming mail:

- open and sort
- date and stamp
- maintain register
- distribute
- maintain confidentiality

6.3 Process outgoing mail:

- package
- insure
- certify
- register
- forward
- calculate postage rates
- operate postage meter and scales
- trace

Records Storage

6.4 Use alphabetic and numeric filing systems.

6.5 File and retrieve hard copy, electronic, and microfilm business records.

Receptionist

6.6 Receive and host office visitors.

6.7 Maintain a clean and orderly reception area.

6.8 Communicate effectively with visitors and co-workers.

6.9 Handle crisis situations that arise in the office.

6.10 Understand the organization and logistics of the office.

Office Equipment

6.11 Operate office equipment such as:

- photocopier
- paper cutter
- paper punch
- stapler

6.12 Operate 10-key by touch.

Office Environment

6.13 Organize personal work station for productivity and efficiency.

6.14 Organize work flow to meet business and personal priorities.

6.15 Work safely in handling equipment and materials.

Reprographics

6.16 Prepare masters and operate equipment to duplicate materials.

6.17 Collate and staple duplicated materials.

Activities:

Include mail processing as part of the training plan for CWE students.

Process incoming and outgoing OEA correspondence.

Provide students with simulations that teach the essentials of mail processing.

Rotate students through the school office mail room.

Contact telephone company for tele-trainers and training information.

Use telephone company representative to present unit to class on correct telephone procedures.

Rotate students through main office to receive telephone experience.

Complete filing simulations.

Maintain files on all class assignments.

Have a resource person from the community explain their system for storing and retrieving files.

Plan and conduct a field trip to a large firm or governmental agency that utilizes an automated record storage system.

Decide which duplicating or replicating machine should be used to solve various reprographic jobs.

Practice spirit duplicating, mimeographing, photocopying and offset duplicating.

Duplicate OEA correspondence.

Complete reprographic jobs for school office.

7.0 DATA PROCESSING

Program Goal: Students will be able to use automated data processing equipment to perform office work.

Competencies: Students will be able to:

7.1 Describe the history and applications of data processing.

7.2 Identify careers in data processing.

7.3 Understand the functions of computers and data representation.

7.4 Understand input, output, processing and storage of data.

7.5 Identify program development processes and languages used in data processing.

7.6 Understand the role of data communications.

7.7 Understand data base and distributed data processing.

7.8 Sort utility to arrange the file.

7.9 Store file.

7.10 Display file.

7.11 Print file.

7.12 Delete file.

7.13 Create file.

7.14 Reuse file.

7.15 Make additions to files.

7.16 Access a resource library.

7.17 Operate electronic mail system.

7.18 Operate commercial software business applications.

7.19 Adapt commercial programs for individual and business applications.

Activities:

Show film on data processing.

Conduct field trip to firm that has a fully operational system of data processing.

Develop a bulletin board of data processing equipment and its uses.

Use flowcharts to explain the functions of the data processing system.

Develop a dictionary of data processing terms.

Arrange source documents.

Complete batch input forms.

Complete practice sets on computer.

Conduct a field trip for students to observe data processing equipment and procedures.

Read and analyze computer printouts.

Assign problems using integrated software to be completed on the computer.

8.0 BOOKEEPING/ACCOUNTING

Program Goal: Students will be able to perform bookeeping and basic accounting functions.

Competencies: Students will be able to:

Accounts Receivable

8.1 Prepare inventories.

8.2 Keep receivable control records.

8.3 Post receivable journal to general and subsidiary ledgers.

8.4 Balance receivable control summary with general balance or receivable account.

8.5 Prepare aged accounts receivable.

8.6 Reconcile disputes with customers over balance due.

8.7 Compute finance charges on past due account.

Accounts Payable

8.8 Verify accuracy of invoices received.

8.9 Clarify invoice discrepancies with vendor.

8.10 Post voucher control records.

8.11 Post accounts payable journal.

8.12 Compare invoices with monthly statements.

8.13 File invoices in paid or nonpaid files.

8.14 Recap accounts payable journal for posting to general ledger.

8.15 Summarize accounts payable by vendors with aged balances.

8.16 Post accounts payable to general and subsidiary ledgers.

8.17 Balance accounts payable summary to general ledger balance.

Cash Payment Journal and Checkbook Ledger

8.18 Record checks in cash payments journal.

8.19 Distribute amounts to general ledger accounts.

8.20 Record payments on control records.

8.21 Prepare checks.

8.22 Record deposits.

8.23 Keep checkbook balance updated.

8.24 Reconcile checkbook balance and bank statement.

8.25 Record bank charges in checkbook.

8.26 Recap cash payments journal for posting to general ledger.

8.27 Maintain petty cash fund.

8.28 Identify changes in banking services.

Cash Receipts Journal

8.29 Record cash received.

8.30 Fill out bank deposit slips.

8.31 Distribute deposits to general ledger accounts.

8.32 Record deposits in cash receipts journal.

8.33 Post accounts receivables to control records.

8.34 Recap cash receipts journal for posting to general ledger.

Payroll Records

8.35 Verify time card approval.

8.36 Compute work hours from time cards.

8.37 Compute gross pay.

8.38 Compute withholdings from tax charts.

8.39 Compute FICA withholdings.

8.40 Compute retirement withholdings.

8.41 Compute medical withholdings.

8.42 Compute net pay.

8.43 Balance payroll journal.

8.44 Write payroll checks.

8.45 Recap payroll journal for posting to general ledger .

8.46 Post state taxes to accounts payable journal.

8.47 Complete FICA withholding cards.

8.48 Compute Workman's Compensation payable.

8.49 Post Workman's Compensation to accounts payable journal.

8.50 Compute state and federal unemployment.

8.51 Maintain employee records.

8.52 Prepare W-2 forms.

Equipment Depreciation Schedules

8.53 Determine appropriate methods for computing depreciation.

8.54 Calculate depreciation for determined life.

8.55 Calculate depreciation by year and month.

8.56 Recap equipment depreciation schedule.

8.57 Post summaries to general ledger.

8.58 Understand IRS regulations and know where to get current IRS information.

General Ledger

8.59 Post to general ledger from journal and recaps.

8.60 Run trial balance.

8.61 Prepare trial balance worksheet.

8.62 Verify summaries:

Accounts payable
Accounts receivable
Equipment depreciation schedules

8.63 Reconcile discrepancies between account balances and summary.

8.64 Calculate balance sheet.

8.65 Prepare financial statements.

8.66 Analyze financial statements.

8.67 Make closing entries.

8.68 Transfer profit or loss from income summary to retained earning account or capital account.

8.69 Prepare adjusting entries.

8.70 Prepare post closing trial balance.

Computerized Accounting

8.71 Read and analyze computer printouts.

8.72 Complete payroll on computer.

8.73 Use integrated accounting software for:

General Ledger
Accounts Payable
Accounts Receivable
Payroll

Activities:

Explain concepts through lectures, demonstrations, overhead transparencies and chalkboard.

Complete practice sets.

Use prepared transparencies from Southwestern and Gregg-McGraw Hill.

Use T accounts to show concepts.

Bring resource persons into classroom.

Collect annual reports, financial reports and business forms from local industries as examples.

Complete basic accounting functions by manual and computer methods.

Maintain OEA accounts as a classroom practicum.

Conduct field trips to observe accounting systems in local firms.

Investigate career opportunities in accounting.

9.0 SECRETARIAL

Program Goal: Students will be able to perform specialized secretarial skills.

Competencies: Students will be able to:

Keyboarding

9.1 Type minimum of 50 wpm with no more than one error per minute.

9.2 Compose and edit material at the keyboard.

9.3 Use reference materials appropriately:

- secretarial handbook
- directories
- electronic data base services
- schedules

9.4 Transcribe dictated material from voice recordings.

9.5 Edit material to be transcribed.

9.6 Take note for later transcription:

- notehand
- briefhand
- shorthand

Office Management

9.7 Coordinate work flow in the office.

9.8 Maintain quality control of all office products.

9.9 Order and maintain supplies for the office.

9.10 Advertise position openings, screen and interview applicants.

9.11 Establish filing system, purge and archive documents.

9.12 Administer file charge-out procedures and file security.

Scheduling

9.13 Assist in preparation of budgets.

9.14 Maintain payroll records.

9.15 Perform banking transactions.

9.16 Manage petty cash fund.

9.17 Schedule and confirm business meetings and appointments.

9.18 Schedule and confirm meeting and conference facilities.

9.19 Schedule travel and make travel arrangements.

9.20 Use travel information and resource materials.

Activities:

Use a machine transcriber to type voice recorded letters.

Take and type messages from telephone, either working in a school office or at CWE site.

Take minutes of advisory committee meeting, student council meeting or other school or work-related meeting.

Plan travel itineraries and schedules.

10.0 PROFESSIONAL IMPROVEMENT

Program Goal: Students will be prepared to cope with emerging occupations and changes in technology

Competencies: Students will be able to:

10.1 Conduct self-appraisals of job performance.

10.2 Keep current on technological advancements through continued education and training.

Activities:

Read professional and technical journals.

Attend seminars and workshops.

Read news articles on business trends.

Make oral/written reports on changing technologies.

Course Descriptions

Course Descriptions

The brief course descriptions provide conceptual frameworks for educational planners that seek to design and implement a balanced program in business education. Teachers can use these descriptions to organize course offerings in business education. These descriptions are examples of content organization and are too brief for purposes of program approval. Local schools will need to be much more definitive regarding the content of their courses than is reflected in these course descriptions.

Keyboarding/Typing I

Course Description Grades 9 - 12 Semester or Year

Keyboarding/typing I is designed to develop correct keyboarding habits and mastery of the typewriter. Students will receive basic instruction on the keyboard, simple letter forms, postcards, punctuation and tabulation. During the second semester, students will receive instruction on a variety of letter forms, tabulated material and error correction. The course will cover such topics as alphabetic keyboard, numeric and symbol keyboard, machine parts, centering copy, proofreading, beginning tabulation, letters, reports, proofreading and skill building, reports with footnotes, tables, memos, envelopes, outlines and career development.

Keyboarding/Typing II

Course Description Grades 9 - 12 Semester or Year

Prerequisite: Keyboarding/Typing I

Keyboarding/typing II is designed to develop production skills through a variety of letter styles and tabulated material. Emphasis is placed on speed, accuracy and production typing skills. The use of transcription machines and word processors are introduced. The course will include such topics as review basic techniques, tabulations, letters/envelopes, outlines, reports, business forms, office simulations, practice set, transcribing/word processing, and career development.

Word Processing

Course Description Grades 10 - 12 Semester

Prerequisite: Keyboarding/Typing I

Word processing is designed to provide students with specialized training in the use of word processing equipment. The operation and functions of modern word processing software programs on computers and/or other word processor units is emphasized through "hands-on" instruction. Students may also receive experience with transcription machines in this course. The course will include such topics as terminology, information processing concepts, keyboarding original documents on files, storing files, retrieving files, printing files, electronic mail, software applications in word processing, and hardware systems in word processing.

Basic Business

Course Description Grades 9 - 12 Semester

Basic business is a course designed to give students background to assist them in preparing for a career in the clerical or accounting fields. The emphasis is on understanding the nature and organization of businesses within the free enterprise system. Some of the topics which should be included in this course are nature and organization of business, free enterprise system, marketing, purchasing, managing information, money, banking, credit, investments, insurance, taxes, unions and government.

Business Communications

Course Description Grades 11 - 12 Semester or Year

Prerequisite: Keyboarding/Typing I

Business communications contains a review of the basics of English in the context of business applications. The use of business vocabulary, correct spelling and grammar are emphasized through writing business letters. The course will cover such topics as business vocabulary, spelling rules, review of grammar, punctuation and capitalization, writing assignments, techniques in telephone communications, oral communications assignments, non-verbal communications, effective listening techniques, information and reference sources.

Office Procedures

Course Description Grades 11 - 12 Semester or Year

Prerequisite: Keyboarding/Typing I

Office procedures provides business education students with employment skills for working in an office setting. The human and communications aspects of business are strongly emphasized. In-depth study in the areas of typing, business machines, filing and general office procedures are provided through practical applications of previously learned skills. The course will cover such topics as occupational decision making, work habits and attitudes, records management/filing, professional appearance, communications techniques, telephone usage, use of references, mail processing, financial records, time management, business machines, and career development.

Accounting I

Course Description Grades 10 - 12 Year

Prerequisite: Keyboarding/Typing I

Accounting I covers the complete accounting cycle including special journals, subsidiary ledgers, bank deposits and statements, taxes, depreciation, bad debts and partnerships. Students will master the accounting cycle. Introduction to computerized accounting may occur near the end of this course. The course will cover such topics as accounting careers, general ledger, cash receipts, accounts receivable, cash disbursement, accounts payable, inventory, payroll records, introduction to advanced accounting concepts.

Accounting II

Course Description Grades 11 - 12 Year

Prerequisite: Accounting I

Accounting II emphasizes the computer applications of accounting principles. Students will review the full accounting cycle on the computer. Additional concepts will be introduced in this course to advance the student's knowledge of the accounting field. The course will cover such topics as careers in accounting, review the accounting cycle, partnerships, computerized payroll problems, departmentalized accounting, uncollectable accounts, plant assets, accruals, corporations, financial statement analysis, cash accounting, budgeting and management decision making.

Recordkeeping

Course Description Grades 9 - 12 Year

Prerequisite: Keyboarding/Typing I

Recordkeeping will provide students with recordkeeping skills for working in a business or office career. Recordkeeping activities, personal records, business records and basic accounting records are included. The course will include such topics as purpose of records, types of records, personal record-keeping, IRS records, business office records, accounting records, summarizing records, storing records, computerized records, and legal aspects of records.

Introduction to Business Data Processing

Course Description Grades 10 - 12 Year

Prerequisite: Keyboarding/Typing I

Introduction to business data processing introduces students to the basic concepts of data processing. Terminology and business applications of computers will be emphasized. Students will receive exposure to computer language and programming. Terminal operation will be an important part of the instruction. The course will cover such topics as function and role of data processing, structure of data processing systems, vocabulary, file construction, storing files, printing files, deleting files, electronic mail, data terminal operation, and use of commercial software.

On-Job-Training

Course Description Grade 11 - 12 Year

On-Job-Training (OJT) is designed to provide students with a greater range of vocational programs. By using community-based work sites in a supervised teaching mode, the school can expand its vocational offering beyond the school building and facilities. OJT is an individualized approach toward meeting the vocational needs of students. Students who have completed vocational course work should receive priority for OJT placements.

Minimum requirements for OJT include a written training agreement, written training plan, school credit, a teacher-coordinator, and an annual evaluation.

Cooperative Vocational Education

Course Description Grade 11 - 12 Year

Cooperative vocational education is a method of instruction involving an interdependent combination of classroom instruction and on-the-job training related to that instruction. The employment of students is specifically within the occupations for which their school courses are preparing them. The employment serves the function of a practical laboratory for reinforcing the in-school occupational education.

Minimum requirements for cooperative vocational education include legally employed and paid students, a written training agreement, written training plans, school credit, a related class, supervision by a teacher-coordinator and an annual evaluation.

Curriculum Analysis Matrix

Curriculum Analysis Matrix

Identified Competencies by Course Offerings

This competency checklist should be used by teachers in identifying competencies to be included in specific classes in business education. This check list is a curriculum analysis tool for use by teachers in assigning responsibilities for the competencies of a total business education program.

All courses taught in the business education program are identified in the columns at the top of the matrix. The individual competencies can be allocated to specific courses. One method for analyzing the competency list is to assign letters where the competency will be introduced (I), taught (T) or mastered (M). Curriculum sequences can be organized through this approach.

The following checklists are cross-referenced with the Job Training Partnership Act pre-employment competencies and student leadership competencies. The Job Training Partnership Act provides funds to train economically disadvantaged youth to enter and succeed in employment. Each Private Industry Council responsible for administering these funds adopted youth employment competencies as one of the measures for positive termination for program participants. The other measures are attained through unsubsidized employment, or through another training program.

The following categories of work related knowledge must be evaluated and measured in the course of a participants's enrollment in a JTPA program:

1. Pre-Employment Competencies, which require the participant to demonstrate the skills and knowledge necessary to identify career objectives, seek and obtain employment and understand job performance.

2. Work Maturity Competencies, which require the participant to demonstrate the ability to apply skills in a training position.

3. Educational Skills Competencies, which require the participant to demonstrate basic computation and communication skills necessary to enter the labor market.

4. Occupational Skills Competencies, which require that the participant demonstrate proficiency in those skills necessary to maintain employment in a specific occupation or occupational cluster.

The pre-employment and work maturity competencies have been specifically cross-referenced in this curriculum so that business education instructors could specify where these competencies are integrated into the curriculum.

These youth competencies were identified by the Vice Presidents of the Task Force on Youth Employment, Private Sector/Education Roundtables: Summary Report 1979 as critical elements for employability of the nation's youth.

BEST COPY AVAILABLE

Student leadership programs are designed to be an integral part of the curriculum. The competencies are reinforced by student participation in approved student organizations such as the Office Education Association (OEA). The student leadership competencies have been cross-referenced in this guide to assist the business education instructor specifically where these competencies will be taught.

A co-curricular activity that is an integral part of the educational program. OEA is designed to develop leadership abilities, interest in the American business system, and social awareness, as well as competency in office skills. It also helps students to:

. improve poise, sociability, attitude and tact.

. plan effectively.

. develop enthusiasm for learning and for remaining knowledgeable in the office field.

. develop confidence and a spirit of competition.

. get along with others.

. develop loyalty.

The national organization was founded in 1966 as a voluntary association of state student organizations supporting business and office occupations. In its 19-year history, the national organization has grown from 2,000 to over 65,000 members.

Contact the Alaska Department of Education for additional information about the Office Education Association.

OEA Programs and Services

Awards Program

Aims to promote active participation by local members in OEA, the community and the school; gives recognition to persons who have shown outstanding professional qualities.

Membership Recruitment Program

Designed to assist chapters and states in their recruitment campaigns.

Competitive Events Program

Skills competition for members on regional, state and national levels.

Tours Program

Reduced-rate tour packages giving students an opportunity to travel to foreign places with fellow members.

Insurance Program

Accident, death and dismemberment coverage for members involved in official OEA activities.

OEA Communique

Quarterly magazine covering occupational reports, association activities, current trends in education and employment and other pertinent news; sent to all members.

National Leadership Conference

Annual meeting of student leaders and advisors to discuss activities, elect officers, participate in competitive events and share OEA fellowship.

Related Materials Service

OEA publications, slide presentations, public service announcements, public relations items, leadership materials, and competitive event preparation items available to chapters.

OEA Supply Service

Blazers, pins, jewelery, trophies, stationary, clothing and certificates, all with OEA emblems.

OEA Week

Annual celebration held in conjunction with Vocational Education Week, the second week in February; planning and publicity packages sent to each chapter.

Advisors Bulletin/Professional News

Monthly update sent to each OEA advisor throughout the school year; news on current events and "how to" articles.

National Service Project

Annual fund-raising effort for Special Olympics.

BEST COPY AVAILABLE

Recommended Competencies by Course Offerings

Competencies	Keyboarding/Typing I	Keyboarding/Typing II	Basic Business	Office Procedures	Business Communications	Word Processing	Recordkeeping	Accounting I	Accounting II	Data Processing I		
1.0 CAREER DEVELOPMENT												
*1.1 Assess interest, aptitudes and abilities.												
*1.2 Describe the career ladders for advancement.												
*1.3 Utilize community resources for analyzing jobs and careers.												
*1.4 Apply decision-making skills in making career choices.												
*1.5 Identify entrepreneurial opportunities.												
*1.6 Identify primary sources of job information.												
*1.7 Complete a personal resume.												
*1.8 Write a letter of application.												
*1.9 Dress and groom appropriately for job interviews.												
*1.10 Complete employment application forms. +												

* = Pre-Employment Competency
+ = Student Leadership Competency

Recommended Competencies by Course Offerings Competencies	Keyboarding/Typing I	Keyboarding/Typing II	Basic Business	Office Procedures	Business Communications	Word Processing	Recordkeeping	Accounting I	Accounting II	Data Processing I		
1.11 Complete testing procedures required by prospective employers.												
*1.12 + Use appropriate interviewing skills.												
*1.13 Describe legal aspects of hiring.												
*1.14 + Conduct a self-evaluation of personal traits, work attitudes and career goals.												
*1.15 Evaluate jobs.												
*1.16 Assess compatibility of personal and career goals.												
*1.17 + Accept, negotiate or reject a job offer.												
2.0 HUMAN RELATIONS												
*2.1 Apply habits of grooming and hygiene that are acceptable in a business environment.												

Recommended Competencies by Course Offerings

Competencies	Keyboarding/Typing I	Keyboarding/Typing II	Basic Business	Office Procedures	Business Communications	Word Processing	Recordkeeping	Accounting I	Accounting II	Data Processing I		
*2.2 + Apply work habits that contribute to efficiency and productivity in job assignments: Time Management, Work Flow Management, Punctuality, Regular Attendance, Thoroughness, Teamwork, Neatness, Initiative, Self-Evaluation												
*2.3 Apply a positive attitude toward work.												
+2.4 Promote a positive business image with clients.												
*2.5 + Show respect for authority.												
2.6 Show respect for property.												
+2.7 Demonstrate respect for co-workers.												
+2.8 Accept and give constructive suggestions and praise as related to job performance.												
2.9 Accept results of performance appraisals as positive steps for improvements in job role.												

Recommended Competencies by Course Offerings Competencies	Keyboarding/Typing I	Keyboarding/Typing II	Basic Business	Office Procedures	Business Communications	Word Processing	Recordkeeping	Accounting I	Accounting II	Data Processing I		
2.10 Apply ethical behavior in the performance of work assignments: Honesty Loyalty Confidentiality												
2.11 Originate work.												
*2.12 Apply ability to cope with change.												
+2.13 Identify characteristics and responsibilities of leaders.												
+2.14 Plan and conduct effective group leadership activities.												
+2.15 Participate in society in a democratic way.												
*2.16 + Manage personal responsibility for providing for basic needs such as money management, transportation, housing, taxes, and insurance.												
3.0 COMMUNICATIONS												
3.1 Use appropriate punctuation and capitalization.												

Recommended Competencies by Course Offerings

Competencies	Keyboarding/Typing I	Keyboarding/Typing II	Basic Business	Office Procedures	Business Communications	Word Processing	Recordkeeping	Accounting I	Accounting II	Data Processing I		
3.2 Apply spelling rules.												
3.3 Use grammar that is correct and appropriate.												
3.4 Make appropriate word division decisions.												
3.5 Use appropriate business vocabulary.												
3.6 Use number rules.												
3.7 Write legibly.												
3.8 Use information and reference sources: Dictionary Thesaurus Secretarial Handbooks Zip Code Directory and Other Postal Information Almanac Atlas Professional and Trade Publications Company Handbooks or Procedures Manuals Telephone Directory Catalogs Library Equipment Manuals												

Recommended Competencies by Course Offerings Competencies	Keyboarding/Typing I	Keyboarding/Typing II	Basic Business	Office Procedures	Business Communications	Word Processing	Recordkeeping	Accounting I	Accounting II	Data Processing I		
3.9 Read materials with speed and comprehension.												
3.10 Write business letters, memorandums and reports.												
+3.11 Speak effectively in meetings and discussions.												
+3.12 Use effective meeting skills: Parliamentary Procedures Taking Minutes Preparing Agendas												
*3.13 Listen effectively.												
3.14 Use non-verbal communications effectively.												
3.15 Use proofreader marks to identify needed corrections.												
3.16 Identify errors in typing, grammar, spelling and work usage.												
3.17 Edit and revise text on hard copy.												
3.18 Edit and revise text on computers and word processors.												

Recommended Competencies by Course Offerings

Competencies	Keyboarding/Typing I	Keyboarding/Typing II	Basic Business	Office Procedures	Business Communications	Word Processing	Recordkeeping	Accounting I	Accounting II	Data Processing I		
+3.19 Follow written and oral instructions to complete job tasks.												
4.0 INFORMATION PROCESSING												
Keyboarding												
4.1 Type minimum of 30 wpm.												
4.2 Correct errors.												
4.3 Proofread.												
4.4 Type mailable letters and envelopes.												
4.5 Select appropriate formats.												
4.6 Produce camera ready copy.												
4.7 Compose mailable business documents at keyboard.												
4.8 Type correctly on computer or data entry terminal.												
4.9 Perform routine maintenance on equipment.												

Recommended Competencies by Course Offerings

Competencies	Keyboarding/Typing I	Keyboarding/Typing II	Basic Business	Office Procedures	Business Communications	Word Processing	Recordkeeping	Accounting I	Accounting II	Data Processing I		
Information Processing Concepts												
4.10 Understand steps in information processing.												
4.11 Apply the principles of information processing.												
4.12 Format and input mailable (camera-ready) documents.												
5.0 BUSINESS COMPUTATION												
5.1 Make business applications of mathematical concepts: Add, subtract, multiply, divide Fractions, decimals, percentages Estimate answers												
5.2 Operate a 10-key keyboard by touch with speed and accuracy.												
5.3 Solve business problems on a 10-key keyboard.												
5.4 Perform the bookkeeping functions of a business office.												
5.5 Perform the banking functions of a business office.												

Recommended Competencies by Course Offerings

Competencies	Keyboarding/Typing I	Keyboarding/Typing II	Basic Business	Office Procedures	Business Communications	Word Processing	Recordkeeping	Accounting I	Accounting II	Data Processing I		
6.0 GENERAL OFFICE PROCEDURES												
Tele-Communications												
6.1 Use appropriate telephone skills.												
Processing Mail												
6.2 Process incoming mail.												
6.3 Process outgoing mail.												
Records Storage												
6.4 Use alphabetic and numeric filing systems.												
6.5 File and retrieve hard copy, electronic and microfilm business records.												
Receptionist Duties												
6.6 Receive and host office visitors.												
6.7 Maintain clean and orderly reception area.												
6.8 Communicate effectively.												

Recommended Competencies by Course Offerings Competencies	Keyboarding/Typing I	Keyboarding/Typing II	Basic Business	Office Procedures	Business Communications	Word Processing	Recordkeeping	Accounting I	Accounting II	Data Processing I		
6.9 Handle crisis situations.												
6.10 Understand the organization and logistics of office.												
Office Equipment												
6.11 Operate office equipment: Photocopier, Automatic Stapler, Paper Cutter, Paper Punch												
6.12 Operate a 10-key by touch.												
Office Environment												
6.13 Organize personal work station for production and efficiency.												
6.14 Organize work flow to meet business and personal priorities.												
6.15 Work safely.												
Reprographics												
6.16 Prepare masters and operate equipment to duplicate materials.												

Recommended Competencies by Course Offerings

Competencies	Keyboarding/Typing I	Keyboarding/Typing II	Basic Business	Office Procedures	Business Communications	Word Processing	Recordkeeping	Accounting I	Accounting II	Data Processing I		
6.17 Collate and staple.												
7.0 DATA PROCESSING												
7.1 Describe the history and applications of data processing												
7.2 Identify careers in data processing.												
7.3 Understand the functions of computers and data representation.												
7.4 Understand input, output and storage of data.												
7.5 Identify program development processes and languages used in data processing.												
7.6 Understand the role of data communications.												
7.7 Understand data base and distributed data processing.												
7.8 Sort utility to arrange the file.												
7.9 Store file.												

Recommended Competencies by Course Offerings Competencies	Keyboarding/Typing I	Keyboarding/Typing II	Basic Business	Office Procedures	Business Communications	Word Processing	Recordkeeping	Accounting I	Accounting II	Data Processing I		
7.10 Display file.												
7.11 Print file.												
7.12 Delete file.												
7.13 Create file.												
7.14 Reuse file.												
7.15 Make additions to files.												
7.16 Access a resource library.												
7.17 Operate electronic mail system												
7.18 Operate commercial software business applications.												
7.19 Adapt commercial programs for individual and business applications.												
8.0 ACCOUNTING PROCEDURES												
Accounts Receivable												
8.1 Prepare inventories.												

Recommended Competencies by Course Offerings

Competencies	Keyboarding/Typing I	Keyboarding/Typing II	Basic Business	Office Procedures	Business Communications	Word Processing	Recordkeeping	Accounting I	Accounting II	Data Processing I		
8.2 Keep receivable control records												
8.3 Post receivable journal to general and subsidiary ledgers.												
8.4 Balance receivable control summary with general balance or receivable account.												
8.5 Prepare aged accounts receivable.												
8.6 Reconcile disputes with customers over balance due.												
8.7 Compute finance charges on past due account.												
Accounts Payable												
8.8 Verify accuracy of invoices received.												
8.9 Clarify invoice discrepancies with vendor.												
8.10 Post voucher control records.												
8.11 Post accounts payable journal.												

Recommended Competencies by Course Offerings Competencies	Keyboarding/Typing I	Keyboarding/Typing II	Basic Business	Office Procedures	Business Communications	Word Processing	Recordkeeping	Accounting I	Accounting II	Data Processing I		
8.12 Compare invoice with monthly statements.												
8.13 File invoices with monthly statements.												
8.14 Recap accounts payable journal for posting to general ledger.												
8.15 Summarize accounts payable journal by vendors with aged balances.												
8.16 Post accounts payable to general and subsidiary ledgers.												
8.17 Balance accounts payable summary to general ledger balance.												
Cash Payment Journal and Checkbook Ledger												
8.18 Record checks in cash payments journal.												
8.19 Distribute amounts to general ledger accounts.												
8.20 Record payments on control records.												

Recommended Competencies by Course Offerings

Competencies	Keyboarding/Typing I	Keyboarding/Typing II	Basic Business	Office Procedures	Business Communications	Word Processing	Recordkeeping	Accounting I	Accounting II	Data Processing I		
8.21 Prepare checks.												
8.22 Record deposits.												
8.23 Keep checkbook balance updated.												
8.24 Reconcile checkbook balance and bank statement.												
8.25 Record bank charges in checkbook.												
8.26 Recap cash payments journal for posting to general ledger.												
8.27 Maintain petty cash fund.												
8.28 Identify changes in banking services.												
Cash Receipts Journal												
8.29 Record cash received.												
8.30 Fill out bank deposit slips.												
8.31 Distribute deposits to general ledger accounts.												

Recommended Competencies by Course Offerings Competencies	Keyboarding/Typing I	Keyboarding/Typing II	Basic Business	Office Procedures	Business Communications	Word Processing	Recordkeeping	Accounting I	Accounting II	Data Processing I		
8.32 Record deposits in cash receipts journal.												
8.33 Post accounts receivables to control records.												
8.34 Recap cash receipts journal for posting to general ledger.												
Payroll Records												
8.35 Verify time card approval.												
8.36 Compute hours from time cards.												
8.37 Compute gross pay.												
8.38 Compute withholdings from tax charts.												
8.39 Compute FICA withholdings.												
8.40 Compute retirement withholdings												
8.41 Compute medical withholdings.												
8.42 Compute net pay.												

Recommended Competencies by Course Offerings

Competencies	Keyboarding/Typing I	Keyboarding/Typing II	Basic Business	Office Procedures	Business Communications	Word Processing	Recordkeeping	Accounting I	Accounting II	Data Processing I		
8.43 Balance payroll journal.												
8.44 Write payroll checks.												
8.45 Recap payroll journal for posting to general ledger.												
8.46 Post state taxes to accounts payable journal.												
8.47 Complete FICA withholding cards												
8.48 Compute Workman's Compensation payable.												
8.49 Post Workman's Compensation to accounts payable journal.												
8.50 Compute state and federal unemployment.												
8.51 Maintain employee records.												
8.52 Prepare W-2 forms.												
Equipment Depreciation Schedules												

Recommended Competencies by Course Offerings

Competencies	Keyboarding/Typing I	Keyboarding/Typing II	Basic Business	Office Procedures	Business Communications	Word Processing	Recordkeeping	Accounting I	Accounting II	Data Processing I		
8.53 Determine appropriate methods for computing depreciation.												
8.54 Calculate depreciation for determined life.												
8.55 Calculate depreciation by year and month.												
8.56 Recap equipment depreciation schedule.												
8.57 Post summaries to general ledger.												
8.58 Understand IRS regulations and know where to get current IRS information.												
General Ledger												
8.59 Post to general ledger from journal and recaps.												
8.60 Run trial balance.												
8.61 Prepare trial balance worksheet												

Recommended Competencies by Course Offerings Competencies	Keyboarding/Typing I	Keyboarding/Typing II	Basic Business	Office Procedures	Business Communications	Word Processing	Recordkeeping	Accounting I	Accounting II	Data Processing I		
8.62 Verify summaries: Accounts Payable Accounts Receivable Equipment Depreciation Schedules												
8.63 Reconcile discrepancies between account balances and summary.												
8.64 Calculate balance sheet.												
8.65 Prepare financial statements.												
8.66 Analyze financial statements.												
8.67 Make closing entries.												
8.68 Transfer profit or loss from income summary to retained earning account or capital account.												
8.69 Prepare adjusting entries.												
8.70 Post closing trial balance.												
Computerized Accounting												
8.71 Read and analyze computer printouts.												

Recommended Competencies by Course Offerings Competencies	Keyboarding/Typing I	Keyboarding/Typing II	Basic Business	Office Procedures	Business Communications	Word Processing	Recordkeeping	Accounting I	Accounting II	Data Processing I		
8.72 Complete payroll on computer.												
8.73 Use integrated accounting software.												
9.0 SECRETARIAL												
9.1 Type minimum of 50 wpm.												
9.2 Compose and edit at keyboard.												
9.3 Use reference materials.												
9.4 Transcribe from voice recordings.												
9.5 Edit material.												
9.6 Take notes for later transcription.												
Office Management												
9.7 Coordinate office work flow.												
9.8 Maintain quality control.												
9.9 Order and maintain supplies.												

Recommended Competencies by Course Offerings

Competencies	Keyboarding/Typing I	Keyboarding/Typing II	Basic Business	Office Procedures	Business Communications	Word Processing	Recordkeeping	Accounting I	Accounting II	Data Processing I		
9.10 Advertise position openings, screen and interview applicants												
9.11 Establish filing system, purge and archive documents.												
9.12 Administer file charge-out procedures and file security.												
Scheduling												
9.13 Assist in preparation of budgets.												
9.14 Maintain payroll records.												
9.15 Perform banking transactions.												
9.16 Manage petty cash fund.												
9.17 Schedule and confirm business meetings and appointments.												
9.18 Schedule and confirm meeting and conference facilities.												
9.19 Schedule travel and make travel arrangements.												

Recommended Competencies by Course Offerings Competencies	Keyboarding/Typing I	Keyboarding/Typing II	Basic Business	Office Procedures	Business Communications	Word Processing	Recordkeeping	Accounting I	Accounting II	Data Processing I		
9.20 Use travel information and resource materials.												
10.0 PROFESSIONAL IMPROVEMENT												
10.1 Conduct self-appraisals of job performance.												
10.2 Keep current on technological advancements through continued education and training.												

STUDENT PERFORMANCE RECORD

Sample Skills Card

Sample Skills Card

This section of the guide provides teachers with an example format of an instrument for evaluating the effectiveness of instruction. The skills record allows teachers to assess competency at four levels of proficiency. Teachers are encouraged to construct their own skills performance record using the competency lists in the curriculum section of this guide.

Instructions for Use

The list of vocational skills/traits was developed from a task analysis of key office occupations.

LEVEL CODE KEY:

1 Introductory Level: Can do simple parts of task. Needs to be told/shown how to do most of the task. Needs extremely close supervision.

2 Minimum Level: Can do most parts of the task. Needs help only with most difficult parts. Needs close supervision.

3 Average Level: Can do all parts of task. Needs only spot-check of completed work. Meets local demands for speed and accuracy. Needs moderate job entry supervision.

4 Proficiency Level: Can complete task quickly and accurately. Can direct others in how to do the task. Needs little supervision.

DIRECTIONS: The instructor/employer may write date and initial in appropriate square.

Keyboarding

1	2	3	4	
				- Keyboard on typewriter - wpm _____
				- Produce letters and envelopes
				- Make corrections with correction tape
				- Select format for business documents
				- Produce cards and labels
				- Produce tabulated reports
				- Produce inter/intra office memos
				- Produce pre-printed business forms
				- Make corrections with correction fluid
				- Compose business documents at keyboard
				- Keyboard on word processor - wpm _____

Keyboarding (continued)

1	2	3	4	
				- Produce itineraries
				- Produce legal, medical and technical documents
				- Make corrections by backspacing and strikeovers
				- Produce agendas
				- Perform routine maintenance on equipment
				- Make corrections by erasing
				- Make corrections by cutting and pasting
				- Make corrections by correction paper
				- Make corrections by spreading and squeezing
				- Keyboard on a data entry terminal
				- Produce outlines
				- Produce manuscripts
				- Keyboard on microcomputer *

COMMENTS:

RESOURCES

Resources

Resources for business education are ever-changing and can quickly become out-dated. This guide will list sources rather than specific resources and references. The identified sources can be contacted for up-to-date catalogs of their materials.

The source lists have been categorized by media type to facilitate teacher use. Teachers should expand this resource list by adding their own sources. The firms shown in this section represent commonly used sources of materials for business educators. Local resources should become an important part of a total directory for the individual teacher.

Resource Libraries

Alaska Libraries

Alaska Vocational Materials Library
Alaska Department of Education
Office of Adult and Vocational Education
Pouch F, Goldbelt Place
Juneau, Alaska 99811
(907) 465-2980

Curricula, materials for special needs students, administrative guides, access to regional and national libraries, computer software catalog

Regional and National Libraries

National Vocational Materials Library
Columbus, Ohio

A 50-state computerized library of vocational materials. Can be accessed through Alaska Vocational Materials Library

Northwestern Curriculum Coordination Center
Lacey, Washington

A 10-state regional library of vocational curriculum materials. Can be accessed through Alaska Vocational Materials Library

Bibliographic Retrieval Service
Latham, New York

Computerized searches of national data bases. Services can be accessed through Alaska Vocational Materials Library.

Publishers

Textbooks and Media

Gregg-Division
McGraw Hill Book Company
Western Regional Office
8171 Redwood Highway
Novato, CA 94947

South-Western Publishing Company
855 California Street
Palo Alto, CA 94304

Houghton Mifflin Company
777 California Avenue
Palo Alto, CA 94304

Bobbs-Merrill Company, Inc.
4300 West 62nd Street
P.O. Box 7080
Indianapolis, IN 46206

Harcourt Brace Jovanovich, Inc.
757 Third Avenue
New York, NY 10017

Harper and Row
10 East 53rd Street
New York, NY 10022

John Wiley and Sons
605 Third Avenue
New York, NY 10016

Allyn and Bacon, Inc.
470 Atlantic Avenue
Boston, MA 02210

Pitman Learning, Inc.
6 Davis Drive
Belmont, CA 94002

Artistic Typing Headquarters
Teaching Aids Division
3200 Southgreen Road
Baltimore, MD 21207

Forkner Publishing Corp.
P.O. Box 652
Ridgewood, NJ 07451

Prentice-Hall Media
Service Code WO
150 White Plains Road
Tarrytown, NY 10591

H.M. Rowe Company
624 North Bilmore Street
Baltimore, MD 21217

Dictation Disc Company
240 Madison Avenue
New York, NY 10016

Words, Inc.
Box 8571
University of Tennessee Station
Knoxville, TN

Magazines and Periodicals

Name of Publication	Publisher
Administrative Management	Geyer-McAllister Publications 51 Madison Avenue New York, NY 10010
Business Week	McGraw Hill, Inc. 1221 Avenue of Americas New York, NY 10020
Consumer Reports	School Order Program P.O. Box 1948 Marion, OH 43306
Information & Records Management	P.O. Box 13214 Philadelphia, PA 19101
Information Systems News	560 Northern Boulevard Great Neck, NY 11021
InfoSystems	Hitchcock Publications Wheaton, IL 60187
InfoWorld	P.O. Box 1018 Southeastern, PA 19398
Law Office Economics & Management	Callaghan & Company 28 State St., Suite 2200 Boston, MA 02109

Management World	Administrative Management Society Maryland Road Willow Grove, PA 19090
Modern Office Procedures	Industrial Publishing Co. 614 Superior Avenue, W Cleveland, OH 44113
Office Equipment & Methods	Maclean-Hunter Publications 481 University Avenue Toronto 101, Ontario
Office Products	Hitchcock Publications Wheaton, IL 60187
Personal Computing	P.O. Box 2941 Boulder, CO 80321
Popular Computing	McGraw Hill Publications P.O. Box 312 Martinsville, NJ 08836
The Kiplinger Washington Letter	1729 H. Street N.W. Washington, DC 20006
The Office	Office Publications, Inc. 1200 Summer St. Stamford, CT 06904
Today's Office (formerly Office Products News)	645 Stewart Avenue Garden City, NY 11530
Type World	15 Oakridge Circle Wilmington, MA 01887
Words	International Word Processing Assn. Maryland Road Willow Grove, PA 19090
Word Processing	IBM Corporation Franklin Lakes, NJ 07417
Word Processing Report	Geyer-McAllister Publications 51 Madison Avenue New York, NY 10010
Word Processing & Information Systems	Geyer-McAllister Publications 51 Madison Avenue New York, NY 10010

Films

Encyclopedia Britannica
Educational Corporation
425 N. Michigan Avenue
Chicago, IL 60611
(Computer Applications)

Business Education Films
Division of Alden Films
7820-20th Avenue
Brooklyn, NY 11214

Walt Disney Educational Media Co.
500 S. Buena Vista Street
Burbank, CA 91521
(Free Enterprise System)

Churchill Films
662 North Robertson Boulevard
Los Angeles, CA 90069

Computer Software

Gregg Division
McGraw Hill Book Company
Western Regional Office
8171 Redwood Highway
Novata, CA 94947

South-Western Publishing Company
5101 Madison Road
Cincinnati, OH 45227
Western Sales Office
855 California Avenue
Palo Alto, CA 94304

Minnesota Educational Computer
Consortium (MECC)
2520 Broadway Drive
St. Paul, MN 55113-5199

APPENDICES

Appendix A
Accounting Occupations Task Validation

This appendix item shows the percentages of businesses that utilize specific accounting skills. The skills have been prioritized from those used in most businesses to those used in fewer businesses. Teachers can use this list to assess the relative value of skills taught in their curriculum.

These percentages were derived from a task inventory of Fairbanks businesses in 1983.

Priorities of Skills in Accounting Occupations in Fairbanks

Skills	Percentage of Responding Employers That Use Skill
A. OPERATE BUSINESS MACHINES	
1. Typewriter	98
2. Photo-copy machine	95
3. Electronic calculator	86
4. Computer	73
5. 10-key adding machine	60
6. Keypunch/coding equipment	18
7. Bookkeeping posting machine	11
8. Card sorter	6
B. CALCULATE	
1. Add, subtract, multiply and divide whole numbers	100
2. Percentages	95
3. Decimals	92
4. Fractions	69
5. Allocations	58
6. Discounts	52
7. Interest	50
8. Markups, markdowns	24
9. Commissions	24
10. Sales Tax	18
C. COMMUNICATIONS	
1. Follow instructions	100
2. Listen effectively	100
3. Read instructions	98
4. Use appropriate telephone skills	98
5. Write legibly	95
6. Offer feedback to others	92
7. Complete forms	92
8. Use business vocabulary	89
9. Spell, punctuate, edit	84
10. Give instructions	75
11. Compose memos and letters	73
12. Use body language effectively	69
D. DATA PROCESSING	
1. Understand function and role in business	84
2. Understand limitations and capabilities	82
3. Input numerical data	79
4. Correct input errors	73
5. Understand structure of data processing systems	69

D. DATA PROCESSING (continued)

6.	Use vocabulary of data processing	66
7.	Assemble and arrange data for processing	63
8.	Understand stages in data processing	58
9.	Operate teletype/data terminal	55
10.	Understand data file construction	52
11.	Understand comments, executable and non-executable statements	40
12.	Operate storage medium-disk/tape with terminal	40
13.	Understand machine language	37
14.	Flowchart logical solutions to problems	29
15.	Convert data to coding scheme	26
16.	Understand programming language	24
17.	Write simple programs	13
18.	Operate modem	8
19.	Understand binary coding	8
20.	Understand function of assembly language	6

E. PROCESS ACCOUNTS RECEIVABLE

1.	Keep receivable control records	60
2.	Reconcile disputes with customers over balance due	60
3.	Keep receivable journal	55
4.	Post receivable journal to general ledger	50
5.	Balance receivable control summary with general balance on receivable account	50
6.	Prepare statements for customers	50
7.	Prepare aged accounts receivable	45
8.	Compute finance charges on past-due accounts	37
9.	Prepare inventories	31

F. PROCESS ACCOUNTS PAYABLE

1.	Verify accuracy of invoices received	73
2.	Clarify invoice discrepancies with vendors	73
3.	Code invoices	69
4.	File invoices in paid or unpaid files	63
5.	Compare invoices with monthly statements	58
6.	Post accounts payable journal	55
7.	Balance accounts payable summary to general ledger balance	50
8.	Post accounts payable to general ledger	47
9.	Recap accounts payable journal for posting into general ledger	45
10.	Post control records	45
11.	Summarize accounts payable by vendors with aged balances	40

G. CASH DISBURSEMENT/CHECKBOOK LEDGER

1.	Prepare checks	71
2.	Distribute amounts to general ledger	60

G. CASH DISBURSEMENT/CHECKBOOK LEDGER (continued)

3.	Record deposits	60
4.	Reconcile checkbook balance and bank statement	60
5.	Keep checkbook balance updated	50
6.	Record checks in cash disbursement journal	45
7.	Record payments on control records	45
8.	Maintain petty cash fund	42
9.	Record bank charges in checkbook	40
10.	Recap cash disbursements journal for posting to general ledger	40

H. CASH RECEIPTS JOURNAL

1.	Record cash received	69
2.	Fill out bank deposit slips	69
3.	Distribute deposits to general ledger accounts	58
4.	Recap cash receipts journal for posting to general ledger	50
5.	Post accounts receivable to control records	47
6.	Record deposits in cash disbursement journal	45

I. PAYROLL RECORDS

1.	Compute work hours from time cards	55
2.	Maintain employee records	52
3.	Compute gross pay	52
4.	Compute FICA withholdings	52
5.	Prepare and mail W-2 forms	50
6.	Compute withholdings from tax credits	50
7.	Compute net pay	50
8.	Verify time card approval	47
9.	Write payroll checks	47
10.	Recap payroll journal for posting to general ledger	47
11.	Compute medical withholding	45
12.	Balance payroll journal	45
13.	Compute state and federal unemployment	42
14.	Post state taxes to accounts payable journal	40
15.	Complete FICA withholding cards	40
16.	Distribute work hours by account number	37
17.	Fill out unemployment forms	37

J. EQUIPMENT/DEPRECIATION SCHEDULES

1.	Keep updated lists of equipment, additions and deletions	37
2.	Calculate depreciation for determined life	32
3.	Calculate depreciation by year and month	32
4.	Determine appropriate methods for computing depreciation	26
5.	Recap equipment depreciation schedule	26
6.	Post recap to general ledger	24

K. GENERAL LEDGER

1.	Post onto general ledger from recaps	45
2.	Run trial balance	45
3.	Prepare expense and revenue summaries	45
4.	Prepare trial balance worksheet	40
5.	Verify control summaries--accounts receivable	37
6.	Reconcile discrepancies between account balances and summary controls	37
7.	Prepare financial statements	37
8.	Close out expense and revenue accounts	37
9.	Verify control summaries--accounts payable	35
10.	Calculate profit and loss statement	35
11.	Transfer profit or loss from expense and revenue summary to retained earning account or capital account	26

L. PERSONAL EMPLOYABILITY SKILLS

1.	Organize time and work	100
2.	Adapt to new situations	100
3.	Businesslike attitude and behavior	100
4.	Adapt to new situations	100
5.	Confidentiality	100
6.	Maintain work station	98
7.	Positive and friendly with customers	98
8.	Responsibility	98
9.	Appropriate dress and grooming	95
10.	Respect for time and authority	95
11.	Loyalty	95
12.	Prioritize work	92
13.	Organize and report data	92
14.	Plan employers job needs	60

Appendix B
Secretarial/Clerical Occupations Task Validation

This appendix item shows the percentages of businesses (18 total respondents) that utilize specific secretarial and clerical skills. The skills have been prioritized from those used by most businesses. Percentages are shown for each skill. Teachers can use this list to assess the relative value of skills in their curriculum.

These percentages were derived from a task inventory of Fairbanks businesses in 1983.

Priorities in Skills of Secretarial and Clerical Occupations in Fairbanks

Skills	Percentage of Responding Employers That Use Skill
A. DICTATION AND TRANSCRIPTION	
1. Proofread written copy	77
2. Transcribe dictated material	66
3. Transcribe from voice recordings	55
4. Take dictation at typewriter	55
5. Edit material to be transcribed	44
6. Take notes at meetings	33
7. Take dictation by telephone	33
8. Verify dictated messages	28
9. Take dictation by shorthand	22
10. Take dictation by briefhand	22
11. Take dictation by speedwriting	17
B. KEYBOARDING	
1. Keyboard on typewriter	100
2. Produce letters and envelopes	100
3. Make corrections with correction tape	100
4. Select format for business documents	94
5. Produce cards and labels	94
6. Produce tabulated reports	94
7. Produce inter/intra office memos	88
8. Produce pre-printed business forms	88
9. Make corrections with correction fluid or paper tape	83
10. Compose business documents at keyboard	66
11. Keyboard on word processor	61
12. Produce itineraries	61
13. Produce legal, medical and technical documents	61
14. Make corrections by backspacing and strikeovers	61
15. Produce agendas	55
16. Perform routine maintenance or equipment	55
17. Make corrections by erasing	50
18. Make corrections by cutting and pasting	44
19. Make corrections with correction paper	44
20. Make corrections by spreading and squeezing	44
21. Keyboard on data entry terminal	39
22. Produce outlines	33
23. Produce manuscripts	28
24. Keyboard on microcomputer	17
C. REPROGRAPHICS	
1. Collate and staple	100
2. Prepare masters and operate photocopier	88

C. REPROGRAPHICS (continued)

3.	Use effective formatting techniques	55
4.	Operate microfiche and microfilm readers and printers	50
5.	Identify outside printing services	44
6.	Determine most efficient and cost effective methods of reprographics	28
7.	Prepare masters and operate spirit duplication	11
8.	Prepare masters and operate mimeograph	5
9.	Prepare masters and operate offset	5
10.	Prepare paste-ups for photo-copying	5

D. INFORMATION PROCESSING

1.	Explain applications of repetitive communications (form letters, memos)	77
2.	Use vocabulary of electronic typewriter	61
3.	Explain input	61
4.	Explain output	61
5.	Explain applications of information processing in composition	55
6.	Explain applications of information processing in transcription typing	55
7.	Use vocabulary of floppy disk	55
8.	Explain applications of information processing in text preparation and editing	44
9.	Explain distribution (information systems)	39
10.	Explain applications of combined repetitive and variable typing for financial statements	33
11.	Explain reprographics step in I.P.	33
12.	Explain records management step in I.P.	33

E. GENERAL OFFICE PROCEDURES

1.	Distribute incoming mail	100
2.	Use appropriate telephone skills	100
3.	Place local long distance and conference calls	100
4.	Retrieve needed information from files	100
5.	Transfer and refer telephone calls	94
6.	Open and sort mail	94
7.	Address letters and packages	94
8.	Fold and insert letters and enclosures	88
9.	Maintain positive relationship with visitors	88
10.	Maintain clean and orderly reception area	88
11.	Establish, supervise and/or maintain files	88
12.	Establish alpha/numeric filing system	88
13.	Process, sort and file standard documents	88
14.	Transfer records from active to inactive files	88
15.	Screen telephone calls	83
16.	Place calls appropriate to time zones of receivers	83
17.	Assist visitors to appropriate locations in office area	83
18.	Order and maintain supplies for office	83

E. GENERAL OFFICE PROCEDURES (continued)

19.	Forward mail	77
20.	Insure, register and certify mail	77
21.	Maintain records of long distance calls	77
22.	Receive and host office visitors	77
23.	Provide business information to visitors	77
24.	Receive and deliver business memos	77
25.	Establish subject filing system	77
26.	Merge and/or revise files	77
27.	Dispose of unneeded records	77
28.	Handle classified and confidential files	72
29.	Wrap and seal packages	66
30.	Handle irate customers	66
31.	Stamp and seal envelopes	61
32.	Operate postage meters and scales	61
33.	Calculate postage rates	61
34.	Arrange for freight express, UPS or private mail	61
35.	Make introduction of visitors to office staff	61
36.	Process, sort and file computer printout records	61
37.	Read, highlight and annotate incoming mail	55
38.	Send and receive telegrams, cablegrams and mailgrams	55
39.	Screen visitors for personal meetings with staff	55
40.	Make pre and post arrangements for meetings and conferences	55
41.	Handle emergencies in office	55
42.	Maintain security of confidential files	55
43.	Prepare mailing lists	44
44.	Know method of microfiche records storage	44
45.	Handle security crisis situations	39
46.	Process bulk mail	39
47.	Trace mail	33
48.	Know resources available to office	33
49.	Process, sort and file microfiche and microfilm	33
50.	Administer charge-out procedures for files	28
51.	Know about electronic records storage methods	28
52.	Explain logistics of staff assignments and responsibilities	28
53.	Maintain register of in-coming mail	22
54.	Purchase postage for meters	22
55.	Use U.S. Postal Service manuals	22
56.	Supervise maintenance of decentralized files	22
57.	Explain the use of modems	17
58.	Explain the use of electronic mail	17
59.	Explain the use of facsimile	11
60.	Maintain visitor log	11
61.	Arrange guided tours for visitors	11
62.	Know methods of microfilm storage	11
63.	Process, sort and file computer tape records	11
64.	Process, sort and file magnetic media	11
65.	Establish and/or maintain geographic filing system	5

F. SCHEDULING MEETINGS, CONFERENCES AND TRAVEL

1.	Schedule and confirm business appointments and meetings	83
2.	Use information from travel agencies	72
3.	Make travel reservations	72
4.	Cancel and/or reschedule appointments	72
5.	Schedule and confirm meeting facilities	61
6.	Maintain appointment calenders	61
7.	Prepare and confirm arrangements for meetings and conferences	55
8.	Use transportation schedules as a resource	50
9.	Compile schedules and itineraries	44
10.	Assist in preparation of entertainment plans	28
11.	Prepare daily appointment calenders	28
12.	Prepare and secure travel advances/checks	22
13.	Use Official Airline Guide as resource	17
14.	Use hotel/motel guides as resource	11
15.	Use Redbook as a resource	5

G. WORK ENVIRONMENT

1.	Understand requirements of productive office environment	77
2.	Arrange work schedule to enhance work environment	72
3.	Work safely in office	61

H. BUSINESS COMPUTATIONS

1.	Add, subtract, multiply and divide whole numbers	100
2.	Compute with fractions, decimals and percentages	94
3.	Operate 10-key with speed and accuracy	88
4.	Solve practical problems	72
5.	Solve business problems on 10-key	61
6.	Record business transactions	61
7.	Retrieve information from financial records	61
8.	Prepare and maintain payroll records	50
9.	Estimate answers	44
10.	Prepare financial information	44
11.	Record and maintain inventory records	44
12.	Make change	44
13.	Keep accounts receivable records	44
14.	Make deposits	44
15.	Maintain check register	44
16.	Keep accounts payable records	39
17.	Operate petty cash fund	33
18.	Reconcile bank accounts	28

I. COMMUNICATIONS

1.	Punctuate and capitalize appropriately	100
2.	Apply spelling rules	100
3.	Use appropriate business grammar	100
4.	Make appropriate word divisions	100

I. COMMUNICATIONS

5.	Use appropriate business vocabulary	100
6.	Use numbers appropriately	100
7.	Write legibly	100
8.	Use telephone directory	100
9.	Read materials with speed and comprehension	100
10.	Listen effectively	100
11.	Identify errors in typing, grammar, spelling and word usage	100
12.	Write business letters, memorandums and reports	94
13.	Use ZIP Code Directory and other postal information	88
14.	Use secretarial handbooks	83
15.	Use thesaurus	72
16.	Use company handbooks and manuals	72
17.	Use catalogs	72
18.	Use appropriate voice inflections	72
19.	Use proofreader marks	66
20.	Use appropriate body language	66
21.	Edit and revise text on hard copy or CRT	66
22.	Use professional/trade publications as a resource	55
23.	Speak effectively in meetings and discussions	55
24.	Use equipment manuals as a resource	50
25.	Use library as a resource	28
26.	Use government publications as a resource	17
27.	Use atlas as a resource	17
28.	Use almanac as a resource	5

J. ATTITUDES AND WORK HABITS

1.	Apply acceptable habits of grooming and hygiene	100
2.	Apply work habits that contribute to efficiency and productivity:	
	a. Time management	100
	b. Punctuality	100
	c. Regular attendance	100
	d. Thoroughness	100
	e. Teamwork	100
	f. Neatness	100
	g. Initiative	100
3.	Apply positive work attitude	100
4.	Promote positive business image with clients	100
5.	Show respect for authority	100
6.	Show respect for property	100
7.	Demonstrate respect for co-workers	100
8.	Accept results of performance appraisals as positive improvement steps	100
9.	Apply ethical behavior in work:	
	a. Honesty	100
	b. Loyalty	100
	c. Confidentiality	100
10.	Accept and give constructive suggestions and praise as related to job performance	94

J. ATTITUDES AND WORK HABITS (continued)

11.	Apply work habits that contribute to work flow management	88
12.	Applies self-evaluation of work performance	77
13.	Applies ability to cope with change	77
14.	Originates work	72

K. OFFICE MACHINE USE

1.	Paper cutter and paper punch	94
2.	Photocopy machines	94
3.	Typewriter	94
4.	Adding machine	94
5.	Typing machine	50
6.	Time and date stamps	50
7.	Computer terminal	50
8.	Word processor	50
9.	Automatic stapler	39
10.	Transcription machine	39
11.	Microfiche equipment	33
12.	Electronic meter scale	17
13.	Teletype writer	17
14.	Microfilm equipment	17
15.	PBX equipment	17
16.	Electronic calculator	17
17.	Letter opening machine	11
18.	Addressograph	11
19.	Offset duplicator	5

L. WORD PROCESSING

1.	Erase belts/cassettes/disks	61
2.	Perform general maintenance on machine	61
3.	Load belts, disks and cassettes	61
4.	Compose correspondence	61
5.	Remove dictation from recorder	50
6.	Edit on word processor	50
7.	Perform columnar work	50
8.	Transcribe machine dictation	39
9.	Merge information on word processor	33
10.	Use global search and replacement features of word processor	33
11.	Use magnetic keyboard equipment	28
12.	Record documents on magnetic media	28
13.	Monitor telephone dictation system	11

M. DATA PROCESSING

1.	Prepare machine for operation	50
2.	Log on	50
3.	Input data	50
4.	Log off	50
5.	Monitor computer run	44
6.	Assemble and arrange data for computer processing	39
7.	Operate storage medium, disk/tape, with terminal	33